

AMENDMENTS TO THE CLAIMS

1 to 10. (Canceled)

11. (New) An oil-resistant sheet material wherein at least one coating layer containing a hydrophobized starch and a crosslinking agent is formed on at least one side of a substrate in an amount of 0.5 to 20 g/m².

12. (New) The oil-resistant sheet material according to claim 11, wherein the coating layer further contains fatty acid and/or polyvinyl alcohol.

13. (New) The oil-resistant sheet material according to claim 11, wherein at least two coating layers comprising the coating layer as defined in claim 11 and a coating layer containing polyvinyl alcohol as a main component are formed on at least one side of the substrate.

14. (New) The oil-resistant sheet material according to claim 11, wherein at least two coating layers comprising the coating layer as defined in claim 11 and a coating layer containing fatty acid as a main component are formed on at least one side of the substrate.

15. (New) The oil-resistant sheet material according to claim 14, wherein the coating layer containing a hydrophobized starch is disposed nearer to the surface and the coating layer containing fatty acid is disposed farther from the substrate.

16 (New) The oil-resistant sheet material according to claim 11, wherein the substrate contains a hydrophobized starch in a proportion of 1 to 15% by weight based on the total weight of the substrate.

17. (New) An oil-resistant sheet material wherein a hydrophobized starch, a crosslinking agent and fatty acid are internally added to a substrate.

18. (New) The oil-resistant sheet material according to claim 11, wherein the crosslinking agent is an epichlorohydrin-based crosslinking agent.

19. (New) The oil-resistant sheet material according to claim 12, wherein the fatty acid is a fatty acid sizing agent.

20. (New) The oil-resistant sheet material according to claim 12, wherein the fatty acid is modified by an epichlorohydrin-based chemical.